

## ABSTRACT OF THE DISCLOSURE

The invention is directed to improvement of a write element of a thin film magnetic head. In said write element, a first coil and a second coil are provided on a first insulating film formed on one surface of a first magnetic film and surround in a spiral form a back gap portion. One of 5 the first coil and the second coil is fitted into the space between coil turns of the other, insulated from the coil turns of the other by a second insulating film, and the first and second coils are connected to each other so as to generate magnetic flux in the same direction. One of said first coil and said second coil has a side surface being adjacent to the pole portion 10 with the second insulating film and another side surface being adjacent to the back gap portion with the second insulating film, and each of said side surfaces has a taper angle making the sectional shape of the coil narrower in the lower part and wider in the upper part. The upper surfaces of said 15 first and second coils form the same plane.